

INTERNAL FUNDS AUDIT REPORT

**Audit of the Internal Funds
of Selected Schools**



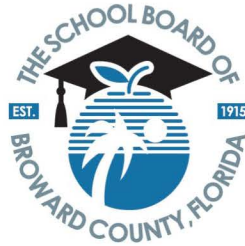
To be presented to the:

**Audit Committee on
October 1, 2026**

**The School Board of Broward County, Florida on
November 10, 2026**

By

The Office of the Chief Auditor



Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
Debra Hixon
Nora Rupert
Rebecca Thompson
Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

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Office of the Chief Auditor

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**The School Board of
Broward County, Florida**

Sarah Leonardi, Chair
Dr. Jeff Holness, Vice Chair

Lori Alhadeff
Maura McCarthy Bulman
Adam Cervera, Esq.
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Dr. Allen Zeman

Dr. Howard Hepburn
Superintendent of Schools

September 24, 2026

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Howard Hepburn, Superintendent of Schools

Ladies and Gentlemen,

We have audited the Statement of Changes in Fund Balances for the Internal Funds of thirty-four (34) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1700. Each school is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements. The audit at these schools included an examination of the Internal Funds.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

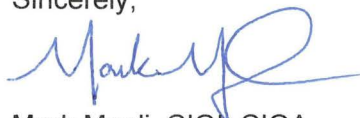
The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivable, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the school in the manner required by generally accepted accounting principles.

Our audits indicated that thirty-three (33) schools in this report generally complied with prescribed policies and procedures. The one (1) remaining school's report contained an audit exception.

In our opinion, the Statement of Changes in Fund Balances for the schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff for their cooperation and courtesies extended during our audit.

Sincerely,



Mark Magli, CIGI, CIGA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Mark Magli, CIGI, CIGA
Nakia Gouldbourne, MBA, CIA, CRMA
Raysa Lugo

Audits Performed by:

Patrick Beauvoir
Alexandra Corrales-Giron
Elizabeth Gabay
Joy Hipolito
Venesha Lewin
Toyya Lewis
Beverly Mungal
Cynthia Sheffield
Dr. Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.1001, Florida Administrative Code, requires District School Boards to provide for audits of Internal Funds. In accordance with School Board Policy 1700 and the Audit Plan for the 2026-27 fiscal year, the Office of the Chief Auditor has audited the financial statements for the location listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal/Director. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for the audited location. We also analyzed selected activities where the location generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the location.
- evaluating compliance by the location with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the location to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Statement of Changes in Fund Balances

In our opinion, the statements of changes in fund balance contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions reflected in the financial statements of the location, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Florida Department of Education Financial and Program Cost Accounting & Reporting for Florida Schools ("Red Book") and The School Board of Broward County.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the location to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the location's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

The results of our audit for the individual locations are included within the report.

Section I:
Audit Reports with Exceptions

**THE OFFICE OF THE CHIEF AUDITOR
SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS**

<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2026 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Guidance</u>
Sunland Park Academy	10/1/2026	STO	BSC	Money Collections	Chapter 8, SPB I-302

Sunland Park Academy

2026

SUNLAND PARK ACADEMY
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 919 NW 13th Avenue, Fort Lauderdale, FL 33311
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Dr. Francine Baugh-Stewart
Principal: Nikia McDowell
Bookkeeper: Janell Coleman – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 12,719.54
TOTAL	<u>\$ 12,719.54</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Sunland Park Academy for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

Money Collections

Per the *Financial & Program Cost Accounting & Reporting for Florida Schools* ("Red Book"), Chapter 8, Section 1.4 Cash Collections and Deposits, all money collected must be deposited intact to a depository as frequently as feasible and as dictated by sound business practices. In any event, funds collected must be deposited within five (5) working days. Standard Practice Bulletin ("SPB") I-302 Cash Collections states that collections, regardless of amount, and initial receipting documents must be turned in to the Bookkeeper/Budget Support Specialist within three (3) working days.

As part of the internal funds audit, the auditor reviewed cash transactions to ensure that funds collected by the school were properly receipted, recorded in Great Plains, the financial accounting system, and deposited with the bank in a timely manner.

On July 7, 2026, the auditor conducted a cash count and verified that \$980.00 was held at the school at the time of the audit for yearbook sales. The auditor determined that the yearbook sponsor collected \$980.00 from students; however, the BC-40P receipt book cover was not completed, and the funds were not recorded in Great Plains at the time of the audit. On July 13, 2026, the auditor requested the yearbook sales receipts from the bookkeeper via email. The receipts were provided on July 29, 2026, and indicated that cash collections occurred between May 28 and June 1, 2026. As of July 30, 2026, the funds had not been receipted in Great Plains or deposited into the bank.

The yearbook account lacked the necessary balance to cover the vendor invoice due to the deposit being held at year-end.

Recommendation

The Office of the Chief Auditor ("OCA") recommends that the school Principal review Red Book Chapter 8 and Standard Practice Bulletin I-302 Cash Collections and develop proper controls over cash collections and receipting.

The OCA recommends that the Business Support Center provide the Principal with additional support in implementing formal procedures and controls. The additional support should include comprehensive training for staff on their responsibilities and requirements.

SUNLAND PARK ACADEMY

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 984.34	\$ 11,754.28	\$ 9,708.58	\$ 232.00	\$ 2,045.70	\$ 1,216.34
Clubs	1,948.04	1,039.00	1,315.23	531.26	607.23	1,595.84
Departments	200.42	-	-	-	-	200.42
Trusts	1,426.61	11,928.45	7,760.20	5,099.97	2,952.67	7,742.16
General	<u>1,660.06</u>	<u>923.99</u>	<u>361.64</u>	<u>332.01</u>	<u>589.64</u>	<u>1,964.78</u>
TOTALS	<u><u>\$ 6,219.47</u></u>	<u><u>\$ 25,645.72</u></u>	<u><u>\$ 19,145.65</u></u>	<u><u>\$ 6,195.24</u></u>	<u><u>\$ 6,195.24</u></u>	<u><u>\$ 12,719.54</u></u>

RYAN A. SMITH
BUSINESS SUPPORT CENTER

PHONE: 754-321-0668 **FAX:** 754-321-0591 **EMAIL:** ryan.smith@browardschools.com

August 20, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: Ryan A. Smith
Business Support Center



Nikia McDowell, Principal
Sunland Park Academy



SUBJECT: RESPONSE - INTERNAL ACCOUNTS AUDIT REPORT FOR FISCAL YEAR 2025

This correspondence acknowledges receipt and review of the Internal Audit Report for Sunland Park Academy for Fiscal Year 2025. The audit identified one exception related to Money Collections, specifically the timeliness of deposits.

The Business Support Center and school leadership have reviewed the requirements of Standard Practice Bulletin I-302 Cash Collections and reinforced procedures related to the timely receipting and deposit of funds. The recommendation has been completed through additional guidance and training provided to the bookkeeper and activity sponsor regarding year-end activity and collection deadlines, deposit requirements, and their respective responsibilities. These measures have been implemented to strengthen internal controls and prevent similar occurrences in the future.

The Business Support Center and Sunland Park Academy take these findings seriously and remain committed to maintaining sound financial practices and ensuring full compliance with District policies and applicable guidelines.

Please contact me at 754-321-0668 if additional information is needed.

cc: Dr. Veda Hudge
Omar Shim
Dr. Ducarmel Augustin
Nakia Gouldbourne
Victoria Phillips

**VEDA F. HUDGE, ASSISTANT SUPERINTENDENT
SCHOOL TRANSFORMATION OFFICE**

PHONE: 754-321-3800

EMAIL: BCPS_STO@browardschools.com

August 28, 2026

TO: Mark Magli, Chief Auditor
Office of the Chief Auditor

FROM: 
Dr. Veda F. Hudge, Assistant Superintendent
School Transformation Office

**SUBJECT: SCHOOL TRANSFORMATION OFFICE RESPONSE - AUDIT REPORT ON
INTERNAL ACCOUNTS - SUNLAND PARK ACADEMY, FISCAL YEAR 2025**

The School Transformation Office (STO) acknowledges receipt and review of the Internal Audit Report for Sunland Park Academy School for Fiscal Year 2025. We appreciate the diligence of the Office of the Chief Auditor in identifying areas requiring additional attention and support.

The audit identified one exception related to money collections and depositing of funds. We recognize the importance of maintaining strong internal controls and accountability measures to ensure compliance with District policies and procedures.

The School Transformation Office supports the corrective actions outlined by the Business Support Center and Sunland Park Academy, including:

- Timely receipting and depositing of funds in a timely manner
- Receipt-book accountability
- Additional guidance and training provided for the bookkeeper
- Year-end collection deadlines

To further support the implementation of the corrective actions, the School Transformation Office will provide the following assistance:

- Conduct periodic monitoring of the school's progress toward full implementation of the corrective actions.
- Collaborate with school leadership to strengthen internal accountability systems and operational practices.
- Monitor evidence of corrective actions during regularly scheduled school support visits to ensure sustained compliance.

The School Transformation Office remains committed to supporting Sunland Park Academy in maintaining sound financial practices, strengthening internal controls, and ensuring adherence to all District policies and procedures. We will continue to work collaboratively with the Business Support Center and school leadership to address the audit finding and promote continuous improvement.

Should additional information be required, please do not hesitate to contact our office.

cc: Omar Shim, Chief Financial Officer-Task Assigned
Dr. Francine Baugh-Stewart, Director, STO
Ryan A. Smith, Director Business Support Center
Nakia Gouldbourne, Director, Audits
Nikia McDowell, Principal, Sunland Park Academy

Section II:

Audit Reports with No Exceptions

BANYAN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 8800 NW 50th Street, Sunrise, FL 33351
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Ducarmel Augustin
Principal: Shalonda Jennings
Bookkeepers: Roberto Rivera – Business Support Center (January 2026-Current)
Lilian Sin – Business Support Center (November 2025-January 2026)
Victoria Phillips – Business Support Center (October 2025-November 2025)
Lisana Seudith – Business Support Center (July 2025-September 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 6,363.58
 TOTAL	 <u>\$ 6,363.58</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Banyan Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BANYAN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 287.03	\$ 971.52	\$ 343.00	\$ 280.52	\$ 884.56	311.51
Clubs	3,031.79	6,687.20	5,859.48	-	2,921.08	938.43
Departments	2,039.62	4,502.20	5,127.20	-	1,135.06	279.56
Trusts	11,497.48	219,065.80	233,215.20	13,465.31	6,854.47	3,958.92
General	8,318.88	1,203.65	6,696.71	3,058.22	5,008.88	875.16
TOTALS	\$ 25,174.80	\$ 232,430.37	\$ 251,241.59	\$ 16,804.05	\$ 16,804.05	\$ 6,363.58

BOULEVARD HEIGHTS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 7201 Johnson Street, Hollywood, FL 33024
Region: South
Regional Supt: Dr. Jermaine V. Fleming
Director: Ricardo Santana
Principal: Katherine Familia
Bookkeeper: Colby Essue – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	14,279.14
TOTAL	\$	<u>14,279.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Boulevard Heights Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BOULEVARD HEIGHTS ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,028.63	\$ 14,720.84	\$ 12,053.78	\$ 959.38	\$ 2,946.10	\$ 1,708.97
Clubs	3,232.46	9,327.56	8,743.92	3,662.70	3,161.20	4,317.60
Departments	1,773.41	-	-	-	1,769.18	4.23
Trusts	5,040.68	18,145.76	23,035.64	7,560.66	4,105.05	3,606.41
General	<u>2,725.59</u>	<u>2,157.54</u>	<u>39.99</u>	<u>902.75</u>	<u>1,103.96</u>	<u>4,641.93</u>
TOTALS	<u><u>\$ 13,800.77</u></u>	<u><u>\$ 44,351.70</u></u>	<u><u>\$ 43,873.33</u></u>	<u><u>\$ 13,085.49</u></u>	<u><u>\$ 13,085.49</u></u>	<u><u>\$ 14,279.14</u></u>

BROWARD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 441 NW 35th Avenue, Lauderhill, FL 33311
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Tarshe Freeman
Bookkeepers: Michael J. Borelli – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	16,168.14
TOTAL	\$	<u>16,168.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Broward Estates Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BROWARD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,242.68	\$ -	\$ -	\$ -	\$ 1,242.68	\$ (0.00)
Clubs	718.36	-	-	-	122.41	595.95
Departments	10,155.55	-	-	-	-	10,155.55
Trusts	3,100.54	4,506.79	6,724.65	2,711.50	1,847.19	1,746.99
General	<u>3,622.73</u>	<u>-</u>	<u>453.86</u>	<u>1,737.60</u>	<u>1,236.82</u>	<u>3,669.65</u>
TOTALS	<u><u>\$ 18,839.86</u></u>	<u><u>\$ 4,506.79</u></u>	<u><u>\$ 7,178.51</u></u>	<u><u>\$ 4,449.10</u></u>	<u><u>\$ 4,449.10</u></u>	<u><u>\$ 16,168.14</u></u>

BROWARD VIRTUAL SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1400 NW 44th Avenue, Coconut Creek, FL 33066
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Christopher McGuire
Bookkeeper: Sabrina McGinley

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	6,775.12
TOTAL	\$	<u>6,775.12</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Broward Virtual School High for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

BROWARD VIRTUAL SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 3,410.30	\$ 3,631.72	\$ 3,972.53	\$ 182.94	\$ 187.16	\$ 3,065.27
Departments	2,540.79	2,085.12	1,769.47	38.40	-	2,894.84
Trusts	3.13	3,742.90	3,418.97	348.08	596.66	78.48
General	522.13	-	-	520.03	305.63	736.53
TOTALS	\$ 6,476.35	\$ 9,459.74	\$ 9,160.97	\$ 1,089.45	\$ 1,089.45	\$ 6,775.12

C. ROBERT MARKHAM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1501 NW 15th Avenue, Pompano Beach, FL 33069
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Dr. Francine Baugh-Stewart
Principal: Junoisier Allen
Bookkeepers: Latavia Thompkins – Business Support Center (August 25-June 26)
Maneshia L Mach – Business Support Center (July 2024-July 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 14,837.38
TOTAL	<u>\$ 14,837.38</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of C. Robert Markham Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

C. ROBERT MARKHAM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,756.49	\$ 4,572.02	\$ 3,303.32	\$ 2,958.40	\$ 3,173.16	\$ 2,810.43
Clubs	298.65	-	217.66	1,423.05	319.14	1,184.90
Departments	1,861.07	-	-	-	-	1,861.07
Trusts	2,001.27	4,909.27	3,378.61	5,010.76	5,240.59	3,302.10
General	<u>5,279.62</u>	<u>1,058.58</u>	<u>-</u>	<u>340.68</u>	<u>1,000.00</u>	<u>5,678.88</u>
TOTALS	<u><u>\$ 11,197.10</u></u>	<u><u>\$ 10,539.87</u></u>	<u><u>\$ 6,899.59</u></u>	<u><u>\$ 9,732.89</u></u>	<u><u>\$ 9,732.89</u></u>	<u><u>\$ 14,837.38</u></u>

CASTLE HILL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderdale, FL 33313
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Letitia Ingram-Phillips
Bookkeeper: Deonne P. Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 6,684.05
TOTAL	<u>\$ 6,684.05</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Castle Hill Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 37.30	\$ 2,038.80	\$ 1,068.13	\$ 1,063.07	\$ 2,033.74	\$ 37.30
Clubs	1,219.44		845.04	-	-	374.40
Departments	5,177.34	2,324.73	2,326.05	-	-	5,176.02
Trusts	953.52	15,355.66	16,305.05	5,278.01	4,307.34	974.80
General	409.42	1,970.07	2,257.96	1,554.46	1,554.46	121.53
TOTALS	\$ 7,797.02	\$ 21,689.26	\$ 22,802.23	\$ 7,895.54	\$ 7,895.54	\$ 6,684.05

CHAPEL TRAIL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 19595 Taft Street, Pembroke Pines, FL 33029
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Ricardo Santana
Principal: Susan Suarez
Bookkeeper: Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 21,709.96
Investment	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 31,709.96</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Chapel Trail Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CHAPEL TRAIL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 1,248.00	\$ -	\$ 225.70	\$ -	\$ -	1,022.30
Classes	1,393.68	42,904.48	38,467.60	3,370.23	6,313.98	2,886.81
Clubs	3,017.12	3,354.44	2,495.04	612.95	702.15	3,787.32
Departments	2,389.05	-	552.72	-	-	1,836.33
Trusts	3,277.96	58,082.31	61,536.05	9,420.98	4,930.60	4,314.60
General	<u>16,239.93</u>	<u>5,554.96</u>	<u>2,474.86</u>	<u>2,828.56</u>	<u>4,285.99</u>	<u>17,862.60</u>
TOTALS	<u><u>\$ 27,565.74</u></u>	<u><u>\$ 109,896.19</u></u>	<u><u>\$ 105,751.97</u></u>	<u><u>\$ 16,232.72</u></u>	<u><u>\$ 16,232.72</u></u>	<u><u>\$ 31,709.96</u></u>

CHARLES W. FLANAGAN HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 12800 Taft Street, Pembroke Pines, FL 33028
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Brad Fatout
Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 117,895.42
Investment	
Treasurer's Pool Account	<u>270,000.00</u>
TOTAL	<u>\$ 387,895.42</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Charles W. Flanagan High School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CHARLES W. FLANAGAN HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 29,042.96	\$ 65,923.07	\$ 58,890.21	\$ 1,100.00	\$ 14,393.40	\$ 22,782.42
Music	5,777.93	50,423.47	21,080.20	5,940.00	29,540.07	11,521.13
Classes	8,804.04	152,744.08	151,934.08	22,465.41	12,824.87	19,254.58
Clubs	116,463.50	191,252.64	172,826.88	129,048.95	124,820.97	139,117.24
Departments	39,178.68	23,646.38	18,754.69	10,066.48	8,328.41	45,808.44
Trusts	89,967.89	90,676.18	121,072.32	95,491.11	76,594.53	78,468.33
General	76,863.84	18,519.19	26,830.05	23,495.80	21,105.50	70,943.28
TOTALS	\$ 366,098.84	\$ 593,185.01	\$ 571,388.43	\$ 287,607.75	\$ 287,607.75	\$ 387,895.42

CORAL COVE ACADEMY OF THE ARTS
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 5100 SW 148th Avenue, Miramar, FL 33027
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Ricardo Santana
Principal: Stephanie Saban
Bookkeeper: Ana Morera

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 43,639.27
TOTAL	<u>\$ 43,639.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Coral Cove Academy of the Arts for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CORAL COVE ACADEMY OF THE ARTS

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,038.88	\$ 56,527.84	\$ 50,679.24	\$ 2,185.33	\$ 2,185.33	\$ 7,887.48
Clubs	9,054.52	22,815.17	31,889.12	8,797.33	-	8,777.90
Departments	1,606.35	-	-	-	-	1,606.35
Trusts	1,846.20	38,048.64	14,219.51	2,329.64	10,199.89	17,805.08
General	<u>3,925.59</u>	<u>4,446.45</u>	<u>(117.50)</u>	<u>1,183.92</u>	<u>2,111.00</u>	<u>7,562.46</u>
TOTALS	<u><u>\$ 18,471.54</u></u>	<u><u>\$ 121,838.10</u></u>	<u><u>\$ 96,670.37</u></u>	<u><u>\$ 14,496.22</u></u>	<u><u>\$ 14,496.22</u></u>	<u><u>\$ 43,639.27</u></u>

CYPRESS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 851 SW Third Avenue, Pompano Beach, FL 33060
Region: North
Regional Supt: Alan Strauss
Director: Joseph Balchunas
Principals: Claudine Dunbar-Creary (July 2026 - Current)
Vanessa Schnur (July 2025 - June 2026)
Bookkeeper: Lisa Smith – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	22,392.51
TOTAL	\$	<u>22,392.51</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Cypress Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CYPRESS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,297.02	\$ 11,729.68	\$ 8,599.86	\$ 3,216.12	\$ 7,019.22	\$ 2,623.74
Clubs	1,154.92	1,425.00	1,980.64	1,182.86	635.22	1,146.92
Departments	1,860.42	-	-	66.12	440.20	1,486.34
Trusts	7,001.85	17,173.28	14,344.96	14,344.26	10,087.96	14,086.47
General	<u>3,610.16</u>	<u>214.14</u>	<u>148.50</u>	<u>1,216.43</u>	<u>1,843.19</u>	<u>3,049.04</u>
TOTALS	<u><u>\$ 16,924.37</u></u>	<u><u>\$ 30,542.10</u></u>	<u><u>\$ 25,073.96</u></u>	<u><u>\$ 20,025.79</u></u>	<u><u>\$ 20,025.79</u></u>	<u><u>\$ 22,392.51</u></u>

DEERFIELD PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 650 SW Third Avenue, Deerfield Beach, FL 33441
Region: North
Regional Supt: Alan Strauss
Director: Joseph Balchunas
Principal: Thomas Darby
Bookkeeper: Latava N. Thompkins (Barr) – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 11,918.20
TOTAL	<u>\$ 11,918.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Deerfield Park Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DEERFIELD PARK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00
Classes	3,330.85	12,628.12	12,388.23	575.60	575.60	3,570.74
Clubs	828.71	1,850.00	500.67	1,695.48	2,284.63	1,588.89
Departments	286.72	2,002.41	1,988.25	14.16	101.26	213.78
Trusts	1,519.74	15,679.32	14,749.32	6,071.72	6,457.23	2,064.23
General	<u>3,318.80</u>	<u>-</u>	<u>-</u>	<u>2,709.58</u>	<u>1,647.82</u>	<u>4,380.56</u>
TOTALS	<u><u>\$ 9,384.82</u></u>	<u><u>\$ 32,159.85</u></u>	<u><u>\$ 29,626.47</u></u>	<u><u>\$ 11,066.54</u></u>	<u><u>\$ 11,066.54</u></u>	<u><u>\$ 11,918.20</u></u>

ENDEAVOUR PRIMARY LEARNING CENTER
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 2701 NW 56th Avenue, Lauderhill, FL 33313
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Francine Baugh-Stewart
Principal: Anitra Fleming
Bookkeeper: Latavia Barr – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	5,350.04
TOTAL	<u>5,350.04</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Endeavour Primary Learning Center for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ENDEAVOUR PRIMARY LEARNING CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 174.32	\$ 2,883.36	\$ 1,350.00	\$ 3,584.46	\$ 5,056.86	\$ 235.28
Clubs	419.38	-	105.00	685.16	-	999.54
Departments	1,105.95	1,543.06	1,535.89	-	91.91	1,021.21
Trusts	1,447.57	6,283.75	7,620.33	4,679.66	3,807.68	982.97
General	<u>1,699.78</u>	<u>404.09</u>	<u>-</u>	<u>358.17</u>	<u>351.00</u>	<u>2,111.04</u>
TOTALS	<u><u>\$ 4,847.00</u></u>	<u><u>\$ 11,114.26</u></u>	<u><u>\$ 10,611.22</u></u>	<u><u>\$ 9,307.45</u></u>	<u><u>\$ 9,307.45</u></u>	<u><u>\$ 5,350.04</u></u>

EVERGLADES HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 17100 SW 48th Court, Miramar, FL 33027
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Marie Duperval
Bookkeeper: Judi Teresa Samuel

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 74,902.94
Investment	
Treasurer's Pool Account	<u>150,000.00</u>
TOTAL	<u>\$ 224,902.94</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Everglades High School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

EVERGLADES HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 3,619.43	\$ 31,469.93	\$ 34,231.77	\$ 579.61	\$ 1,088.48	\$ 348.72
Music	7,542.15	27,470.13	24,619.32	3,320.26	6,271.42	7,441.80
Classes	11,972.41	172,751.32	181,502.52	5,191.29	3,755.63	4,656.87
Clubs	139,607.35	159,142.44	180,155.28	5,045.29	11,800.90	111,838.90
Departments	2,975.02	3,508.02	3,788.00	80.41	656.78	2,118.67
Trusts	61,801.47	73,757.77	112,424.09	96,452.57	80,485.21	39,102.51
General	65,021.61	16,644.22	15,659.35	4,807.23	11,418.24	59,395.47
TOTALS	<u><u>\$ 292,539.44</u></u>	<u><u>\$ 484,743.83</u></u>	<u><u>\$ 552,380.33</u></u>	<u><u>\$ 115,476.66</u></u>	<u><u>\$ 115,476.66</u></u>	<u><u>\$ 224,902.94</u></u>

FAIRWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 7850 Fairway Blvd, Miramar, FL 33023
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Ricardo Santana
Principals: Denise Dorsett (July 2026 - Current)
Katherine Good (July 2025 - June 2026)
Bookkeeper: Alba N. Garcia – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	13,556.90
 TOTAL	 \$	 <u>13,556.90</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Fairway Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,459.92	\$ 11,792.48	\$ 10,214.52	\$ 1,203.02	\$ 2,472.40	\$ 1,768.50
Clubs	2,153.15	947.12	934.79	-	15.68	2,149.80
Departments	5,115.72	2,944.20	5,279.69	-	-	2,780.23
Trusts	490.86	7,773.24	11,034.02	5,338.78	2,045.34	523.52
General	<u>7,052.51</u>	<u>2,945.84</u>	<u>1,655.12</u>	<u>699.50</u>	<u>2,707.88</u>	<u>6,334.85</u>
TOTALS	<u><u>\$ 16,272.16</u></u>	<u><u>\$ 26,402.88</u></u>	<u><u>\$ 29,118.14</u></u>	<u><u>\$ 7,241.30</u></u>	<u><u>\$ 7,241.30</u></u>	<u><u>\$ 13,556.90</u></u>

INDIAN RIDGE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1355 Nob Hill Road, Davie, FL 33324
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Haleh Darbar
Principal: Ian Murray
Bookkeeper: Alyse Gillard

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 50,144.13
Investment	
Treasurer's Pool Account	<u>50,000.00</u>
TOTAL	<u>\$ 100,144.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Indian Ridge Middle School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

INDIAN RIDGE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,920.22	\$ 8,307.50	\$ 7,581.91	\$ 2,237.10	\$ 2,010.00	\$ 2,872.91
Music	4,194.46	2,304.30	2,586.75	-	5.23	3,906.78
Classes	8,393.07	343,339.63	348,372.73	4,962.03	3,948.85	4,373.15
Clubs	54,875.63	59,975.08	65,423.53	37,363.76	52,758.31	34,032.63
Departments	22,860.94	1,178.00	1,924.43	1,184.65	16,116.14	7,183.02
Trusts	22,373.02	222,552.95	258,773.20	45,760.46	18,937.23	12,976.00
General	30,906.25	8,073.17	6,447.54	8,553.70	6,285.94	34,799.64
TOTALS	<u>\$ 145,523.59</u>	<u>\$ 645,730.63</u>	<u>\$ 691,110.09</u>	<u>\$ 100,061.70</u>	<u>\$ 100,061.70</u>	<u>\$ 100,144.13</u>

JAMES S. HUNT ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 7800 NW 35th Court, Coral Springs, FL 33065
Region: North
Regional Supt: Alan Strauss
Director: Joseph Balchunas
Principal: Carla Hart
Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 25,051.18
TOTAL	<u>\$ 25,051.18</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of James S. Hunt Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

JAMES S. HUNT ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,791.94	\$ 7,110.08	\$ 6,899.00	\$ 2,779.58	\$ 2,728.60	\$ 2,054.00
Clubs	735.93	1,045.60	1,194.84	5.60	5.60	586.69
Departments	1,219.91	3,253.55	2,305.43		880.33	1,287.70
Trusts	2,463.93	28,260.98	18,250.47	9,145.10	8,790.99	12,828.55
General	<u>2,803.90</u>	<u>5,704.10</u>	<u>689.00</u>	<u>1,186.02</u>	<u>710.78</u>	<u>8,294.24</u>
TOTALS	<u><u>\$ 9,015.61</u></u>	<u><u>\$ 45,374.31</u></u>	<u><u>\$ 29,338.74</u></u>	<u><u>\$ 13,116.30</u></u>	<u><u>\$ 13,116.30</u></u>	<u><u>\$ 25,051.18</u></u>

LAKE FOREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 3550 SW 48th Avenue, Pembroke Park, FL 33023
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Katie Policastro
Principal: Denise Lizano
Bookkeepers: Ashley Collins – Business Support Center (July 2025-Current)
Andrea Moreno – Business Support Center (July 2024-June 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 13,944.59
Investment	
Treasurer's Pool Account	<u>5,000.00</u>
TOTAL	<u>\$ 18,944.59</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lake Forest Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LAKE FOREST ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,772.01	\$ 31,483.32	\$ 21,500.43	\$ 4,023.70	\$ 13,588.56	\$ 3,190.04
Clubs	2,279.24	2,290.99	3,079.16	728.41	456.70	1,762.78
Departments	8,170.31	6,842.58	9,540.29	5,008.87	10,481.47	(0.00)
Trusts	6,641.57	18,183.78	34,036.69	29,586.07	13,953.55	6,421.18
General	<u>9,821.68</u>	<u>3,752.00</u>	<u>2,986.32</u>	<u>3,165.40</u>	<u>6,182.17</u>	<u>7,570.59</u>
TOTALS	<u><u>\$ 29,684.81</u></u>	<u><u>\$ 62,552.67</u></u>	<u><u>\$ 71,142.89</u></u>	<u><u>\$ 42,512.45</u></u>	<u><u>\$ 44,662.45</u></u>	<u><u>\$ 18,944.59</u></u>

LAKESIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 900 NW 136th Avenue, Pembroke Pines, FL 33028
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Ricardo Santana
Principal: Rick Rodriguez
Bookkeeper: Alba Garcia – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 35,046.36
TOTAL	<u>\$ 35,046.36</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lakeside Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LAKESIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,972.79	\$ 35,333.76	\$ 31,182.81	\$ 2,177.37	\$ 6,497.33	\$ 1,803.78
Clubs	1,586.63	1,674.20	1,743.10	292.51	-	1,810.24
Departments	298.75	-	218.99	-	-	79.76
Trusts	7,702.46	272,592.82	265,166.81	28,217.37	21,564.97	21,780.87
General	<u>13,238.47</u>	<u>3,665.91</u>	<u>4,707.72</u>	<u>973.32</u>	<u>3,598.27</u>	<u>9,571.71</u>
TOTALS	<u><u>\$ 24,799.10</u></u>	<u><u>\$ 313,266.69</u></u>	<u><u>\$ 303,019.43</u></u>	<u><u>\$ 31,660.57</u></u>	<u><u>\$ 31,660.57</u></u>	<u><u>\$ 35,046.36</u></u>

LANIER-JAMES EDUCATION CENTER
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1050 NW Seventh Court, Hallandale, FL 33009
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Dr. Leo Nesmith
Principal: Michelle Laurent
Bookkeeper: Chequita Butler – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 2,672.77
TOTAL	<u>\$ 2,672.77</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lanier-James Education Center for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LANIER-JAMES EDUCATION CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Clubs	\$ 829.59	\$ 3,895.00	\$ 3,948.10	\$ 1,336.99	\$ 487.52	\$ 1,625.96
Departments	9.03	-	-	-	-	9.03
Trusts	844.41	3,395.95	2,606.00	348.00	1,197.47	784.89
General	<u>385.89</u>	<u>-</u>	<u>133.00</u>	<u>263.99</u>	<u>263.99</u>	<u>252.89</u>
TOTALS	<u><u>\$ 2,068.92</u></u>	<u><u>\$ 7,290.95</u></u>	<u><u>\$ 6,687.10</u></u>	<u><u>\$ 1,948.98</u></u>	<u><u>\$ 1,948.98</u></u>	<u><u>\$ 2,672.77</u></u>

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 3250 NW 12th Place, Fort Lauderdale, FL 33311
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Nandrane Fairclough
Bookkeeper: Cynthia L. Ruffin – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 12,934.27
TOTAL	<u>\$ 12,934.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Larkdale Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,884.96	\$ 4,304.00	\$ 4,488.08	\$ 1,541.30	\$ 2,132.48	\$ 1,109.70
Clubs	1,526.19	1,471.80	2,390.74	1,131.03	23.20	1,715.08
Departments	941.62	-	-	-	-	941.62
Trusts	5,229.36	19,423.37	16,679.04	2,835.74	3,219.12	7,590.31
General	<u>1,541.54</u>	<u>1,202.49</u>	<u>1,033.20</u>	<u>1,797.46</u>	<u>1,930.73</u>	<u>1,577.56</u>
TOTALS	<u><u>\$ 11,123.67</u></u>	<u><u>\$ 26,401.66</u></u>	<u><u>\$ 24,591.06</u></u>	<u><u>\$ 7,305.53</u></u>	<u><u>\$ 7,305.53</u></u>	<u><u>\$ 12,934.27</u></u>

LLOYD ESTATES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 750 NW 41st Street, Oakland Park, FL 33309
Region: North
Regional Supt: Alan Strauss
Director: Joseph Balchunas
Principal: Shawn Allen
Bookkeeper: Janell L. Coleman – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 20,933.20
TOTAL	<u>\$ 20,933.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Lloyd Estates Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LLOYD ESTATES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 631.59	\$ -	\$ -	\$ -	\$ -	\$ 631.59
Classes	1,171.62	12,451.60	13,018.63	1,642.20	1,241.56	1,005.23
Clubs	3,640.13	-	-	300.00	-	3,940.13
Departments	5,377.24	-	2,527.00	-	439.00	2,411.24
Trusts	5,922.50	18,272.71	19,189.67	6,844.10	6,221.48	5,628.16
General	<u>7,769.91</u>	<u>1,581.20</u>	<u>1,150.00</u>	<u>1,365.03</u>	<u>2,249.29</u>	<u>7,316.85</u>
TOTALS	<u><u>\$ 24,512.99</u></u>	<u><u>\$ 32,305.51</u></u>	<u><u>\$ 35,885.30</u></u>	<u><u>\$ 10,151.33</u></u>	<u><u>\$ 10,151.33</u></u>	<u><u>\$ 20,933.20</u></u>

MARY M. BETHUNE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 2400 Meade Street, Hollywood, FL 33020
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Katie Policastro
Principal: Latosha Williams
Bookkeepers: Adrian Jackson – Business Support Center (December 2025-June 2026)
Zorimar Melendez – Business Support Center (December 2025-June 2026)
Alkia D. Shipman – Business Support Center (July 2024-November 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 18,453.75
TOTAL	<u>\$ 18,453.75</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Mary M. Bethune Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MARY M. BETHUNE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2,304.77	\$ 1,224.00	\$ 795.70	\$ 1,309.05	\$ 1,361.38	\$ 2,680.74
Classes	2,295.01	7,696.20	8,479.94	2,007.49	1,624.40	1,894.36
Clubs	1,295.57	-	147.75	379.38	-	1,527.20
Departments	6,542.80	4,050.20	5,646.36	20.32	20.32	4,946.64
Trusts	3,947.95	18,543.76	19,099.58	16,024.99	16,152.49	3,264.63
General	2,420.25	3,568.98	1,266.41	1,430.40	2,013.04	4,140.18
TOTALS	<u>\$ 18,806.35</u>	<u>\$ 35,083.14</u>	<u>\$ 35,435.74</u>	<u>\$ 21,171.63</u>	<u>\$ 21,171.63</u>	<u>\$ 18,453.75</u>

MCNICOL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1602 S 27th Avenue, Hollywood, FL 33020
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Deirdre Benka-Coker
Bookkeepers: Paula Alexander – Business Support Center (November 2025-Current)
Lisana Seudath – Business Support Center (August 2024-August 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 20,435.19
TOTAL	<u>\$ 20,435.19</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of McNicol Middle School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MCNICOL MIDDLE SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 1,291.32	\$ 521.00	\$ 350.00	\$ 1,662.20	\$ -	\$ 3,124.52
Music	-	-	-	-	-	-
Classes	-	15,329.00	15,196.99	4,534.40	4,666.41	-
Clubs	8,693.68	4,753.03	5,534.30	953.05	6,565.60	2,299.86
Departments	5,054.32	854.70	195.62	14.57	4,971.81	756.16
Trusts	7,110.93	125,199.54	128,685.07	5,131.51	1,755.31	7,001.60
General	<u>3,037.13</u>	<u>1,401.73</u>	<u>2,775.42</u>	<u>7,195.33</u>	<u>1,605.72</u>	<u>7,253.05</u>
TOTALS	<u>\$ 25,187.38</u>	<u>\$ 148,059.00</u>	<u>\$ 152,737.40</u>	<u>\$ 19,491.06</u>	<u>\$ 19,564.85</u>	<u>\$ 20,435.19</u>

MORROW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 408 SW 76th Terrace, North Lauderdale, FL 33068
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Laurel Crowle
Bookkeepers: David Franklin – Business Support Center (December 2025-June 2026)
Zorimar Melendez–Business Support Center (December 2025-June 2026)
Monique Letts – Business Support Center (December 2025-June 2026)
Maneshia Mack – Business Support Center (September 2024-November 2025)

CASH AND INVESTMENT SUMMARY

Cash Account:		<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$	2,996.38
Investment		
Treasurer's Pool Account		<u>4,000.00</u>
TOTAL	\$	<u>6,996.38</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Morrow Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MORROW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 999.76	\$ -	\$ -	\$ -	\$ -	\$ 999.76
Classes	544.08	1,077.12	682.50	394.62	789.24	544.08
Clubs	1,113.92	629.20	1,939.33	785.91	-	589.70
Departments	1,571.54	-	-	-	-	1,571.54
Trusts	1,310.34	12,662.87	12,578.01	1,020.50	959.87	1,455.83
General	<u>964.66</u>	<u>4,804.49</u>	<u>3,481.76</u>	<u>500.88</u>	<u>952.80</u>	<u>1,835.47</u>
TOTALS	<u><u>\$ 6,504.30</u></u>	<u><u>\$ 19,173.68</u></u>	<u><u>\$ 18,681.60</u></u>	<u><u>\$ 2,701.91</u></u>	<u><u>\$ 2,701.91</u></u>	<u><u>\$ 6,996.38</u></u>

NORTH FORK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 101 NW 15th Avenue, Fort Lauderdale, FL 33311
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Dr. Francine Baugh-Stewart
Principal: Gretchen Atkins-Brown
Bookkeeper: Deonne Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 2,824.56
TOTAL	<u>\$ 2,824.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of North Fork Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 55.10	\$ 2,073.48	\$ 752.97	\$ 617.33	\$ 1,949.79	\$ 43.15
Clubs	913.42	684.00	1,508.64	-	-	88.78
Departments	2,032.85	-	-	228.00	-	2,260.85
Trusts	1,382.33	19,409.60	22,419.86	4,141.94	2,513.16	0.85
General	1,560.51	2,428.40	3,033.66	596.50	1,120.82	430.93
TOTALS	<u><u>\$ 5,944.21</u></u>	<u><u>\$ 24,595.48</u></u>	<u><u>\$ 27,715.13</u></u>	<u><u>\$ 5,583.77</u></u>	<u><u>\$ 5,583.77</u></u>	<u><u>\$ 2,824.56</u></u>

OAKRIDGE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1507 N 28th Avenue, Hollywood, FL 33020
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Te'Anka Pinder
Bookkeeper: April Buchheit

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 7,799.09
Investment	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u>\$ 17,799.09</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Oakridge Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

OAKRIDGE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,423.65	\$ 1,179.00	\$ 706.37	\$ -	\$ 877.28	\$ 1,019.00
Clubs	1,968.50	180.00	-	389.25	-	2,537.75
Departments	3,282.81	3,981.30	4,669.32	-	-	2,594.79
Trusts	3,460.69	17,639.76	20,418.42	5,835.60	5,110.81	1,406.82
General	<u>10,394.08</u>	<u>1,497.66</u>	<u>1,414.25</u>	<u>2,992.24</u>	<u>3,229.00</u>	<u>10,240.73</u>
TOTALS	<u><u>\$ 20,529.73</u></u>	<u><u>\$ 24,477.72</u></u>	<u><u>\$ 27,208.36</u></u>	<u><u>\$ 9,217.09</u></u>	<u><u>\$ 9,217.09</u></u>	<u><u>\$ 17,799.09</u></u>

PINES LAKES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 10300 Johnson Street, Pembroke Pines, FL 33026
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Ricardo Santana
Principals: Tracy Jackson (May 2026 - Current)
Susan Sasse (July 2025 - April 2026)
Bookkeeper: Wendy Duran-Hernandez – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 15,660.97
TOTAL	<u>\$ 15,660.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Pines Lakes Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PINES LAKES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Music	\$ 2.68	\$ -	\$ -	\$ -	\$ -	\$ 2.68
Classes	1,915.66	15,153.72	12,926.79	1,422.43	3,573.00	1,992.02
Clubs	791.69	-	832.29	752.16	-	711.56
Departments	5,506.20	-	-		4,977.77	528.43
Trusts	4,762.91	17,777.56	27,337.62	11,074.10	4,131.10	2,145.85
General	2,732.64	19,303.80	11,189.19	4,427.51	4,994.33	10,280.43
TOTALS	\$ 15,711.78	\$ 52,235.08	\$ 52,285.89	\$ 17,676.20	\$ 17,676.20	\$ 15,660.97

ROYAL PALM STEM MUSEUM MAGNET
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1951 NW 56th Avenue, Lauderdale, FL 33313
Region: STO
Regional Supt: Dr. Veda Hudge
Director: Shinita Coachman-Beavers
Principal: Marie Rumble
Bookkeeper: Alisa Walker – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 14,172.23
Investment	
Treasurer's Pool Account	<u>2,000.00</u>
TOTAL	<u>\$ 16,172.23</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Royal Palm STEM Museum Magnet for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ROYAL PALM STEM MUSEUM MAGNET

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 1,474.21	\$ 13,559.12	\$ 11,099.88	\$ 3,182.50	\$ 5,038.50	\$ 2,077.45
Clubs	626.32	1,850.00	1,007.68	-	-	1,468.64
Departments	4,520.29	-	-	-	-	4,520.29
Trusts	2,518.42	25,651.25	25,231.08	6,223.12	3,886.42	5,275.29
General	<u>2,553.28</u>	<u>2,772.54</u>	<u>2,014.56</u>	<u>1,169.30</u>	<u>1,650.00</u>	<u>2,830.56</u>
TOTALS	<u><u>\$ 11,692.52</u></u>	<u><u>\$ 43,832.91</u></u>	<u><u>\$ 39,353.20</u></u>	<u><u>\$ 10,574.92</u></u>	<u><u>\$ 10,574.92</u></u>	<u><u>\$ 16,172.23</u></u>

SOUTH BROWARD HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1901 N Federal Highway, Hollywood, FL 33020
Region: South
Regional Supt: Dr. Jermaine Fleming
Director: Todd LaPace
Principal: Alexander Francois
Bookkeeper: Adrian Jackson – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 160,627.97
Investment	
Treasurer's Pool Account	<u>264,000.00</u>
 TOTAL	 <u>\$ 424,627.97</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of South Broward High School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SOUTH BROWARD HIGH SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 65,693.03	\$ 61,541.59	\$ 61,456.23	\$ 5,967.84	\$ 14,876.76	\$ 56,869.47
Music	9,623.77	50,070.72	29,939.44	31,074.83	40,258.40	20,571.48
Classes	23,332.48	92,468.19	107,173.72	7,086.01	10,755.10	4,957.86
Clubs	177,320.90	231,347.45	249,550.03	95,260.32	94,197.59	160,181.05
Departments	25,043.27	1,370.62	517.92	1,058.04	2,111.23	24,842.78
Trusts	85,003.69	104,666.33	111,449.78	107,097.86	78,558.45	106,759.65
General	42,998.94	18,380.41	4,146.30	2,333.07	9,120.44	50,445.68
TOTALS	<u>\$ 429,016.08</u>	<u>\$ 559,845.31</u>	<u>\$ 564,233.42</u>	<u>\$ 249,877.97</u>	<u>\$ 249,877.97</u>	<u>\$ 424,627.97</u>

THE QUEST CENTER
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 6401 Charleston Street, Hollywood, FL 33024
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Dr. Leo Nesmith
Principal: Andrea Swift
Bookkeeper: Chequita Butler – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 18,342.32
TOTAL	<u>\$ 18,342.32</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of The Quest Center for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

THE QUEST CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 2,859.61	\$ 400.00	\$ 1,176.58	\$ 38.58	\$ 38.58	\$ 2,083.03
Clubs	3,196.33	-	600.00	498.59	1,000.02	2,094.90
Trusts	8,295.55	17,695.59	19,885.44	9,580.07	10,078.66	5,607.11
General	<u>6,088.94</u>	<u>1,583.32</u>	<u>115.00</u>	<u>4,031.68</u>	<u>3,031.66</u>	<u>8,557.28</u>
TOTALS	<u>\$ 20,440.43</u>	<u>\$ 19,678.91</u>	<u>\$ 21,777.02</u>	<u>\$ 14,148.92</u>	<u>\$ 14,148.92</u>	<u>\$ 18,342.32</u>

TROPICAL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1500 SW 66th Avenue, Plantation, FL 33317
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Dr. Ducarmel Augustin
Principal: Robert Schneider
Bookkeeper: Lisa Camposano – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 115,555.11
Investment	
Treasurer's Pool Account	<u>15,000.00</u>
 TOTAL	 <u>\$ 130,555.11</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Tropical Elementary School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

TROPICAL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Classes	\$ 3,872.28	\$ 95,440.52	\$ 92,591.24	2,307.58	\$ 6,327.19	\$ 2,701.95
Clubs	13,724.63	5,220.00	4,203.58	1,266.10	3,043.93	12,963.22
Departments	5,283.66	-	-	2,281.19	4,949.76	2,615.09
Trusts	60,296.30	573,813.37	583,099.24	79,896.33	70,264.98	60,641.78
General	<u>56,288.91</u>	<u>1,032.66</u>	<u>4,523.16</u>	<u>10,377.13</u>	<u>11,542.47</u>	<u>51,633.07</u>
TOTALS	<u><u>\$ 139,465.78</u></u>	<u><u>\$ 675,506.55</u></u>	<u><u>\$ 684,417.22</u></u>	<u><u>\$ 96,128.33</u></u>	<u><u>\$ 96,128.33</u></u>	<u><u>\$ 130,555.11</u></u>

WESTERN HIGH SCHOOL
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 1200 SW 136th Avenue, Davie, FL 33325
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Haleh Darbar
Principal: Michelle Padura
Bookkeeper: Lisa Mitrani – Business Support Center

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 141,482.77
Investment	
Treasurer's Pool Account	<u>485,000.00</u>
TOTAL	<u>\$ 626,482.77</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Western High School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WESTERN HIGH SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)
2025-2026

FUND	BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
Athletics	\$ 55,972.68	\$ 74,963.60	\$ 92,274.75	\$ 5,692.55	\$ 19,860.38	\$ 24,493.70
Music	2,468.94	40,426.06	30,041.18	785.00	8,397.90	5,240.92
Classes	12,348.70	253,623.43	256,378.30	31,722.28	23,520.35	17,795.76
Clubs	267,370.38	433,551.53	421,841.76	157,747.23	190,378.39	246,448.99
Departments	22,841.31	65,536.82	67,119.71	3,245.20	528.40	23,975.22
Trusts	166,548.04	208,057.28	265,960.07	196,900.79	217,294.64	88,251.40
General	<u>132,601.06</u>	<u>42,827.88</u>	<u>19,039.17</u>	<u>84,861.98</u>	<u>20,974.97</u>	<u>220,276.78</u>
TOTALS	<u>\$ 660,151.11</u>	<u>\$ 1,118,986.60</u>	<u>\$ 1,152,654.94</u>	<u>\$ 480,955.03</u>	<u>\$ 480,955.03</u>	<u>\$ 626,482.77</u>

WHISPERING PINES CENTER
AUDIT REPORT
FOR THE 2025-26 FISCAL YEAR
JULY 1, 2025 THROUGH JUNE 30, 2026

PROFILE OF THE SCHOOL

Address: 3609 SW 89th Avenue, Miramar, FL 33025
Region: Central
Regional Supt: Dr. Ted Toomer
Director: Dr. Leo Nesmith
Principals: Jenny Thelwell (July 2026 - Current)
Neal Cain (April 2026 – June 2026)
Howard Jones (July 2025 - March 2026)
Bookkeeper: Jonathan Cooper

CASH AND INVESTMENT SUMMARY

Cash Account:	<u>6/30/26</u>
Checking Account – JP Morgan Chase Bank	\$ 14,609.31
TOTAL	<u>\$ 14,609.31</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1700, we have audited the financial statement of Whispering Pines School for the 2025-26 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2025-26 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WHISPERING PINES CENTER

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2025 - 2026

BEGINNING BALANCES	CREDIT (FUND +)	DEBIT (FUND -)	TRANSFERS IN	TRANSFERS OUT	ENDING BALANCES
\$ 6,114.84	\$ 2,467.04	\$ 4,618.16	\$ 1,307.71	\$ 45.45	\$ 5,225.98
706.58	-	-	-	641.75	64.83
2,720.52	11,279.02	4,808.51	14,919.61	16,008.92	8,101.72
668.95	500.20	421.17	752.59	283.79	1,216.78
<u>\$ 10,210.89</u>	<u>\$ 14,246.26</u>	<u>\$ 9,847.84</u>	<u>\$ 16,979.91</u>	<u>\$ 16,979.91</u>	<u>\$ 14,609.31</u>

Section III:
Appendices

THE OFFICE OF THE CHIEF AUDITOR
FISCAL YEAR 2025 - 26 SUMMARY OF INTERNAL AUDIT REPORTS WITH EXCEPTIONS

<u>School</u>	<u>Audit Committee Report Date</u>	<u>Region</u>	<u>FY 2026 Bookkeeper</u>	<u>Audit Exceptions</u>	<u>Guidance</u>
Sunland Park Academy	10/1/2026	STO	BSC	Money Collections	Chapter 8, SPB I-302

THE OFFICE OF THE CHIEF AUDITOR
FY 2021-2026 BSC or Non-BSC Bookkeeper Employed and Audit Exceptions by Fiscal Year

	<u>School</u>	<u>Audit Committee Report</u>	<u>Region</u>	<u>FY26 Ending Balance</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>	<u>FY 2023</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2026</u>
		<u>Date</u>			<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>	<u>Bookkeepers</u>	<u>Exceptions</u>
1	Banyan Elementary School	10/1/2026	Central	6,363.58	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None
2	Boulevard Heights Elementary School	10/1/2026	South	14,279.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
3	Broward Estates Elementary School	10/1/2026	STO	16,168.14	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
4	Broward Virtual School	10/1/2026	South	6,775.12	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
5	C. Robert Markham Elementary School	10/1/2026	STO	14,837.38	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
6	Castle Hill Elementary School	10/1/2026	STO	6,684.05	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
7	Chapel Trail Elementary School	10/1/2026	South	31,709.96	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
8	Charles W. Flanagan High School	10/1/2026	South	387,895.42	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None
9	Coral Cove Academy of the Arts	10/1/2026	South	43,639.27	BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
10	Cypress Elementary School	10/1/2026	North	22,392.51	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
11	Deerfield Park Elementary School	10/1/2026	North	11,918.20	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
12	Endeavour Primary Learning Center	10/1/2026	STO	5,350.04	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
13	Everglades High School	10/1/2026	South	224,902.94	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	Non-BSC	None	Non-BSC	None
14	Fairway Elementary School	10/1/2026	South	13,556.90	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
15	Indian Ridge Middle School	10/1/2026	Central	100,144.13	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
16	James S. Hunt Elementary School	10/1/2026	North	25,051.18	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
17	Lake Forest Elementary	10/1/2026	South	18,944.59	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None
18	Lakeside Elementary School	10/1/2026	South	35,046.36	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
19	Lanier-James Education Center	10/1/2026	South	2,672.77	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	BSC	None	BSC	None
20	Larkdale Elementary School	10/1/2026	STO	12,934.27	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
21	Lloyd Estates Elementary School	10/1/2026	North	20,933.20	BSC	None	BSC	None	BSC	None	BSC	Exception	BSC	None	BSC	None
22	Mary M. Bethune Elementary School	10/1/2026	South	18,453.75	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
23	McNicol Middle School	10/1/2026	South	20,435.19	BSC	Exceptions	BSC	Exceptions	BSC	None	BSC	None	BSC	None	BSC	None
24	Morrow Elementary School	10/1/2026	STO	6,996.38	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
25	North Fork Elementary School	10/1/2026	STO	2,824.56	BSC	Exception	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
26	Oakridge Elementary School	10/1/2026	STO	17,799.09	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
27	Pines Lakes Elementary School	10/1/2026	South	15,660.97	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
28	Royal Palm STEM Museum Magnet	10/1/2026	STO	16,172.23	BSC	None	BSC	Exception	BSC	None	BSC	None	BSC	None	BSC	None
29	South Broward High School	10/1/2026	South	424,627.97	BSC	None	BSC	None	BSC	Exception	BSC	Exception	BSC	None	BSC	None
30	Sunland Park Academy	10/1/2026	STO	12,719.54	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	Exception
31	The Quest Center	10/1/2026	Central	18,342.32	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
32	Tropical Elementary School	10/1/2026	Central	130,555.11	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None	BSC	None
33	Western High School	10/1/2026	Central	626,482.77	Non-BSC	None	Non-BSC	None	Non-BSC	Exception	BSC	Exception	BSC	None	BSC	None
34	Whispering Pines Center	10/1/2026	Central	14,609.31	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None	Non-BSC	None
				Total Funds Complete	<u>2,347,878.34</u>											

General Information on Internal Funds

The total year-end balance of Broward's non-Charter schools' Internal Funds (including the Technical Colleges and Community Schools) was \$25.1M in June 2025 and \$24M in June 2026. During fiscal year 2026, the combined total of inflows was approximately \$75M, and the combined total of outflows was \$74M.

Although Internal Funds are not available to the School Board to support the general operating expenses of the District, they are reported in the District's Annual Comprehensive Financial Report (ACFR). Student Activities finances are reported in the ACFR in the Fiduciary - Custodial Fund (fund 8920). The Bookstore activities at the Technical Colleges are reported in the ACFR in the Non-Major Special Revenue Funds as Other Special Revenue (fund 4980).

If a school is fortunate enough to have a large balance in its Internal Funds checking account (each school is limited to one checking account by Florida Department of Education regulation) they may withdraw money from the checking account and transfer it to an account for the school in the Treasurer's Pooled Funds. This allows the school to accrue a bit more interest income, while avoiding the possibility of exceeding FDIC deposit insurance limits. The Treasurer's Office periodically disburses interest payments to each school that has a Treasurer's Pooled Funds Account, and the interest payments are receipted into each school's Internal Funds. The Internal Funds invested in the Treasurer's Pool at fiscal year-end 2026 totaled \$11.6M.

Internal Funds (also known as Internal Accounts or Student Activity Funds) are monies generated and used within a school, in contrast to the tax-derived funds that support school budgets and the general operations of the District. Any money collected or handled by any SBBC employee in connection with a school activity is required to be deposited into the school's Internal Funds.

Funding and Financial Reporting for Florida Schools (Redbook) Chapter 8 *Internal Funds* contains the Florida Department of Education's published regulatory guidelines, as well as the accounting structure for public school Internal Funds. The District's Internal Accounts policies and Standard Practice Bulletins are based on this FDOE regulation.

The specified Internal Accounts funds are:

- 1000's Athletics
- 2000's Music
- 3000's Classes
- 4000's Clubs
- 5000's Departments
- 6000's Trusts
- 7000's General.

General Information on Internal Funds (Continued)

The **Athletics** fund may contain an Athletic Account and smaller accounts belonging to Cheerleaders and particular sports teams or clubs. Athletic event ticket sales revenues are recorded in an account in the Athletics fund. High Schools have occasionally received reimbursements from the Athletics and Student Activities Department, for certain Athletics expenses that were originally paid from the school's Internal Funds.

The **Music** fund holds money collected for Band and Orchestra instrument rental fees, and any other fundraising proceeds, ticket sales, or collections by a school's Chorus, Band, or Orchestra.

Class accounts typically record funds collected and disbursed by each grade level. In a High School, the Senior Class Account typically shows higher revenues and disbursements than the other class accounts due to activities such as the Homecoming Dance and Senior Prom. The Class Accounts may hold collections related to any project, activity or field trip pursued by any grade level.

Club accounts record the money raised and disbursed by various Clubs. The Class and Club sponsors authorize expenditures from the accounts belonging to organizations they sponsor. Yearbook sales are accounted for in the Club Accounts. Most schools have Faculty Club Accounts to receive Faculty Club dues collected and vending machine commissions derived from machines in Teacher-designated areas of the school. These funds are disbursed in accordance with Faculty Club voting and authorization.

Department accounts may hold, for example, Library collections for lost Library books or Book Fair proceeds, or donations given to the school for use by a particular school department, such as ESE or Guidance. A Physical Education Department Account could be used to record revenues and expenditures related to the purchase and sale of PE Uniforms.

Trust accounts hold money that is to be used for a specific purpose, or that is required to be remitted to the District.

After-School Care collections and Summer Camp collections from parents, Facility Rental collections from lessees, and Sales Taxes due on fundraisers are accounted for in the Trust accounts. Small grants and donations may also be recorded in Trust accounts to be used for donor-designated purposes.

Elementary schools, middle schools, alternative schools and centers receive a categorical allocation in their budgets for the Supplemental Arts and Sciences Program, which is placed in each recipient school's Internal Funds checking account by the District's Treasurer. Schools may use these funds to pay approved field trip vendors directly, and unused funds are returned to the District at the end of each school year.

Vending machine commissions are also initially receipted in a Trust Account, before being transferred to other Internal Funds accounts. Staff Appreciation is a Trust Account that is permitted to receive up to 25% of the school's vending machine commissions.

General Information on Internal Funds (Continued)

The Promotions/Public Relations and Hospitality Trust Accounts hold money transferred in from the General Account, that is subject to annual maximums and restricted in purpose. Unused funds must be transferred back to the General Account at the end of each fiscal year.

The **General** Account records funds to be used for the general welfare of the student body, including donations without a specified purpose.

Limited funds may be transferred from the General Account to the Promotions/Public Relations and Hospitality Accounts and the School Improvement Trust Account at the beginning of each school year.

Financial and Program Cost Accounting and Reporting for Florida Schools 2021 (published by the Office of Funding and Financial Reporting – Florida Department of Education) Chapter 8 *School Internal Funds*, Section III – Standards, Practices and Procedures states:

“3.4 RESTRICTED EXPENDITURES The following expenditures from internal funds are deemed inappropriate and shall not be made except from trust funds collected for a specifically identified purpose.

- a. Equipment, supplies, forms and postage for curricular or classroom use. The exception is for revenues derived from career education production shops, which may be used for this purpose.
- b. Curricular-related travel. The exception is for revenues derived from career education production shops, which may be used for this purpose.
- c. Professional, technical or consultant services. The exception is for revenues derived from career education production shops, which may be used for these purposes.
- d. Articles for the personal use of any student, employee or other person, except those items that are identifiable as being in recognition of service or promotion of school activities and those items identified under rule 6A-1.0143, F.A.C., Promotion and Public Relations Funding.
- e. Personal memberships or subscriptions.
- f. Salaries or other compensation for duties or assignments that are the responsibility of the school district.
- g. Loans, credit or accommodation purchases for anyone.
- h. Repairs and maintenance of district school board equipment for which district school board funds are available. The exception is for revenues derived from career education production shops, which may be used for these purposes.”

General Information on Internal Funds (Continued)

Expenditures that are paid from a school's budget by the Accounts Payable Department may be reimbursed by the school's Internal Funds, if appropriate. For example:

- Employees who work as gate help at a school Football game must be paid via Payroll, so money from the school's Internal Funds Athletic Account is remitted to the Treasurer's Office to cover these payments to SBBC employees.
- Equipment should be purchased through SAP, with the assistance of the Procurement Department. If Internal Funds are the source of payment, the money is remitted to the Treasurer's Office so that the invoice may be paid by the District's Accounts Payable Department, and the item is added to the school's Property Inventory.
- Schools may engage the Transportation Department to provide buses for field trips, so Internal Funds money may be remitted by the school to the Treasurer's Office to pay Transportation for services.

Any money collected or disbursed in association with a school field trip must flow through the school's Internal Funds. Booster Clubs and PTOs may donate money to their schools to enable the schools to pay the bills for field trips.

Examples of some of the general guidance we have on Internal Funds:

- Florida Statute 1011.07 Internal Funds
<https://www.flsenate.gov/Laws/Statutes/2022/1011.07>
- Florida Administrative Code 6A-1.001 District Financial Records
<https://www.flrules.org/gateway/ruleNo.asp?id=6A-1.001>
- Florida Administrative Code 6A-1.0143 Promotion and Public Relations Funding
<https://www.flrules.org/gateway/ruleno.asp?id=6A-1.0143&Section=0>
- Chapter 8 of Financial Accounting for Local and State School Systems 2014 Edition, published by the National Center for Education Statistics – US Department of Education. <https://nces.ed.gov/pubsearch/pubsinfo.asp?pubid=2015347>

General Information on Internal Funds (Continued)

- Chapter 8 *School Internal Funds* of Financial and Program Cost Accounting and Reporting for Florida Schools 2021 published by the Office of Funding and Financial Reporting –Florida Department of Education.
<https://www.fldoe.org/core/fileparse.php/7507/urlt/REDBKCH8.pdf>
- School Board Policy 3410 Internal Accounts
<https://web01.browardschools.com/sbbcpolicies/docs/Policy%203410%20.pdf>
- School Board Policy 6301 Collection of Monies
<http://www.broward.k12.fl.us/sbbcpolicies/docs/P6301.000.pdf>
- School Board Policy 6380 Supply Fees – Expendable Supplies
<https://web01.browardschools.com/sbbcpolicies/docs/P6.3.0000.pdf>
- FAC 6A-10.081
<https://www.flrules.org/gateway/ruleno.asp?id=6A-10.081>